

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
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**SECOND SUPPLEMENTAL ORDER GRANTING DEBTORS' SECOND
OMNIBUS OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

Upon the second omnibus objection to claims, dated January 29, 2010 (the "Second Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], disallowing and expunging the Amended and Superseded Claims on the grounds that such claims have been amended and superseded by the corresponding Surviving Claims, all as more fully described in the Second Omnibus Objection to Claims; and due and proper notice of the Second Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Second Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Second Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Second Omnibus Objection to Claims.

ORDERED that the relief requested in the Second Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) are disallowed and expunged; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register; and is further

ORDERED that all information included on and all documentation filed in support of any Amended and Superseded Claims, including, but not limited to, derivative and guarantee questionnaires and supporting documentation, shall be treated as having been filed in support of the corresponding Surviving Claims; and it is further

ORDERED that nothing in this Order or the disallowance and expungement of the Amended and Superseded Claims constitutes any admission or finding with respect to any of the Surviving Claims and the Debtors’ rights to object to Surviving Claims on any basis is preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Second Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed hereto, (ii) any claim listed on Exhibit A annexed to the Second Omnibus Objection to Claims under the heading “*Claims to be Disallowed and*

Expunged” that is not listed on Exhibit 1 annexed to the Order Granting Debtors’ Second Omnibus Objection to Claims (Amended and Superseded Claims) [Docket No. 7827], (iii) any claim listed on Exhibit A annexed to the Second Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed to the Supplemental Order Granting Debtors’ Second Omnibus Objection to Claims (Amended and Superseded Claims) [Docket No. 8352], and (iv) any Surviving Claim; *provided, however*, that the Surviving Claim shall be deemed to have been filed as of the date of filing of the corresponding Amended and Superseded Claim, and the rights of all interested parties with respect to the Surviving Claim shall be expressly reserved; and *provided further*, that if the Court subsequently orders that a Surviving Claim did not appropriately amend and supersede the corresponding Amended and Superseded Claim, then the claims agent shall be authorized and directed to immediately reinstate such Amended and Superseded Claim in these chapter 11 cases (the “Reinstated Claim”) and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
April 28, 2011

s/ James M. Peck
Honorable James M. Peck
United States Bankruptcy Judge

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 2: EXHIBIT 1 - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	OMX TIMBER FINANCE INVESTMENTS II, LLC C/O SUSAN WAGNER- FLEMMING 263 SHUMAN BLVD. NAPERVILLE, IL 60563	12/24/2008	08-13555 (JMP)	1439	\$833,171,475.00	OMX TIMBER FINANCE INVESTMENTS II, LLC C/O SUSAN WAGNER- FLEMMING 263 SHUMAN BLVD. NAPERVILLE, IL 60563	09/18/2009	08-13555 (JMP)	17120	\$844,896,060.00*
TOTAL					\$833,171,475.00					